

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The building depreciation is allocated to user departments occupying City-owned buildings. The depreciation is equivalent to two and a half percent (2.5%) of the costs of construction and subsequent improvements and the allocation basis is the total usable square footage occupied. The functions are pertaining to three buildings: City Hall, City Hall Annex and Municipal Courts Building.

DMG/NGCS II 05/10/2004	City of Houston, Texas FY 2005 Full Cost Alloc. Plan BUILDING DEPRECIATION				
	Costs to)		FISCAL 2003		
	1st Allocation	2nd Allocation	Sub-total	Total	
Expenditures per financial statement:					
Departmental cost adjustments:					
BUILDING USAGE	989,491				

989,491

\$989,491

989,491

\$989,491

Total departmental cost adjustments:

Total to be allocated:

DMG/NGCS	ΙI
05/10/200	4

City of Houston, Texas FY 2005 Full Cost Alloc. Plan BUILDING DEPRECIATION Schedule of costs to be allocated by function

Detail page 3 Schedule 1.003 FISCAL 2003

	Total	General & admn	CITY	CITY HALL	MUNICIP.CT.BLDG
			HALL	ANNEX	
Cost adjustments					
Departmental cost adjustments					
BUILDING USAGE	\$989,491		\$440,269	\$327,264	\$221,958
					, .
Functional cost	989,491		440,269	327,264	221,958
Allocable costs	989,491		440,269	327,264	221,958
1st Allocation	989,491		440,269	327,264	221,958
Total allocated	\$989,491		\$440,269	\$327,264	\$221,958

 DMG/NGCS II
 City of Houston, Texas
 Detail page 4

 05/10/2004
 FY 2005 Full Cost Alloc. Plan
 Schedule 1.004

 BUILDING DEPRECIATION
 FISCAL 2003

Detail allocation of CITY HALL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A PURCHASING S	16,750	18.795	\$82,741		\$82,741		\$82,741
MAYOR-EXECUTIVE	37,395	41.956	184,719		184,719		184,719
CONTROLLER	32,802	36.802	162,031		162,031		162,031
CITY SECRETARY	728	0.816	3,596		3,596		3,596
BUILDING SVCS	1,454	1.631	7,182		7,182		7,182
Subtotal	89,129	100.000	440,269		440,269		440,269
Total	89,129	100.000	\$440,269	========	\$440,269		\$440,269

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas FY 2005 Full Cost Alloc. Plan BUILDING DEPRECIATION Detail allocation of CITY HALL ANNEX

Detail page 5
Schedule 1.005
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE LEGAL CITY SECRETARY CITY COUNCIL BUILDING SVCS	20,512 42,786 5,070 21,283 25,385	17.830 37.195 4.407 18.501 22.067	\$58,354 121,721 14,424 60,548 72,217		\$58,354 121,721 14,424 60,548 72,217		\$58,354 121,721 14,424 60,548 72,217
Subtotal Total	115,036 	100.000	327,264 \$327,264		327,264 \$327,264		327,264
					******		========

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

BUILDING DEPRECIATION

Detail allocation of

MUNICIP.CT.BLDG

Detail page 6
Schedule 1.006
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
INFORMATION TECH LEGAL MUN COURTS-ADMIN MUN COURTS-JUSTI POLICE	14,100 3,784 53,600 31,248 1,268	13.557 3.640 51.538 30.046 1.219	\$30,092 8,076 114,394 66,690 2,706		\$30,092 8,076 114,394 66,690 2,706		\$30,092 8,076 114,394 66,690 2,706
Subtotal Total	104,000	100.000	221,958 \$221,958		221,958 \$221,958		221,958 \$221,958
		=========		=======================================	========	==========	=======================================

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

BUILDING DEPRECIATION

Departmental Cost

Allocation Summary

Detail page 7
Schedule 1.007
FISCAL 2003

	Total	CITY	CITY HALL ANNEX	MUNICIP.CT.BLD
F&A PURCHASING S	\$82,741	\$82,741		
INFORMATION TECH	30,092			30,092
MAYOR-EXECUTIVE	243,073	184,719	58,354	
CONTROLLER	162,031	162,031		
LEGAL	129,797		121,721	8,076
CITY SECRETARY	18,020	3,596	14,424	
CITY COUNCIL	60,548		60,548	
MUN COURTS-ADMIN	114,394			114,394
BUILDING SVCS	79,399	7,182	72,217	
MUN COURTS-JUSTI	66,690			66,690
POLICE	2,706			2,706
Direct Billed				
Total	\$989,491	\$440,269	\$327,264	\$221,958
	========	=======================================		

CITY OF HOUSTON

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

The equipment depreciation is allocated to user departments and the depreciation allowance is the allocation basis. There are four classes of equipment:

- (1) Computer Equipment The components are: equipment for micro-computer, radio, telephone and telegraph, photography, audio, video and TV and other communications. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1999 through 2003.
- (2) Office Equipment The components are: equipment for office and reproduction, furniture and fixtures, and appliances and apparatus. The annual charge for equipment, such as typewriters and calculators is 6.67% of the cost of equipment that has an estimated life of fifteen years and has been purchased during the fiscal years 1999 through 2003.
 - (3) Vehicles The components are: standard automobiles, vans and buses, general

trucks, trailers and other vehicles. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1999 through 2003.

(4) Other Equipment - The components are equipment for minor maintenance/shop tools, laboratory, medical instrument, traffic control, athletic and recreation, fire and rescue and other equipment. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1999 through 2003.

DMG/NO	CS	ΙI
05/10/	/200	4

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

EQUIPMENT DEPRECIATION

Costs to be allocated

Detail page 9
Schedule 2.002
FISCAL 2003

1st Allocation

2nd Allocation

Sub-total

Total

62,169,592

\$62,169,592

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Expenditures per financial statement:

Departmental cost adjustments:

EQUIPMENT USE CHG

62,169,592

Total departmental cost adjustments:

62,169,592

02,105,552

Total to be allocated:

\$62,169,592

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

EQUIPMENT DEPRECIATION

Schedule of costs to be

allocated by function

Detail page 10 Schedule 2.003 FISCAL 2003

	Total	General & admn	COMPUTER	OFFICE	VEHICLES	OTHER
				EQUIP		EQUIPMENT
Coat adduction						
Cost adjustments						
Departmental cost adjustmen	its					
EQUIPMENT USE CHG	\$62,169,592		\$10,059,173	\$7,694,487	\$36,370,737	\$8,045,195
Functional cost	62,169,592		10,059,173	7,694,487	36,370,737	8,045,195
						, , , , , , , , , , , , , , , , , , , ,
Allocable costs	62,169,592		10,059,173	7,694,487	36,370,737	8,045,195
1st Allocation	62,169,592	d .	10,059,173	7,694,487	36,370,737	8,045,195
	***************************************				***	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
Total allocated	\$62,169,592		\$10,059,173	\$7,694,487	\$36,370,737	\$8,045,195
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City of Houston, Texas FY 2005 Full Cost Alloc. Plan EQUIPMENT DEPRECIATION Detail allocation of

Detail page 11 Schedule 2.004 FISCAL 2003

PUTER	

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
F&A ADMIN	218,719	2.174	\$218,719		\$218,719		\$218,719
INFORMATION TECH	1,213,763	12.066	1,213,763		1,213,763		1,213,763
AFFIRMATIVE ACT	2,109	0.020	2,109		2,109		2,109
HUMAN RESOURCES	9,868	0.098	9,868		9,868		9,868
CONTROLLER	29,389	0.292	29,389		29,389		29,389
LEGAL	26,239	0.260	26,239		26,239		26,239
CITY COUNCIL	1,357	0.013	1,357		1,357		1,357
MUN COURTS-ADMIN	6,338	0.063	6,338		6,338		6,338
HEALTH ADMIN	714,893	7.106	714,893		714,893		714,893
PLANNING ADMIN	382,588	3.803	382,588		382,588		382,588
BUILDING SVCS	16,350	0.162	16,350		16,350		16,350
PW ECRE. ADMIN	3,731	0.037	3,731		3,731		3,731
HOUSING ADMIN	13,723	0.136	13,723		13,723		13,723
HEC 9-1-1 (218)	19,417	0.193	19,417		19,417		19,417
POLICE	5,086,704	50.567	5,086,704		5,086,704		5,086,704
FIRE	1,671,074	16.612	1,671,074		1,671,074		1,671,074
PW & ENG. OTHER	128,325	1.275	128,325		128,325		128,325
PW ECRE. DESIGN	20,856	0.207	20,856		20,856		20,856
PW ECRE. REAL ES	3,355	0.033	3,355		3,355		3,355
PW ECRE. PLANNIN	2,733	0.037	2,733		2,733		2,733
SOLID WASTE MGMT	152,597	1.516	152,597		152,597		152,597
LIBRARY	158,891	1.579	158,891		158,891		158,891
PARKS & RECREAT	176,154	1.751	176,154		176,154		176,154
Subtotal	10,059,173	100.000	10,059,173		10,059,173		10,059,173
Total	10,059,173	100.000	\$10,059,173		\$10,059,173		\$10,059,173
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(A) Alloc basis: Depreciation Allowance

City of Houston, Texas FY 2005 Full Cost Alloc. Plan EQUIPMENT DEPRECIATION Detail allocation of OFFICE EQUIP

Detail page 12 Schedule 2.005 FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	1,798	0.023	\$1,798		\$1,798		44 500
INFORMATION TECH	9,512	0.123	9,512		9,512		\$1,798
CONTROLLER	1,113	0.014	1,113		1,113		9,512
LEGAL	18,321	0.243	18,321		18,321		1,113
CITY COUNCIL	1,095	0.014	1,095		1,095		18,321
MUN COURTS-ADMIN	9,756	0.126	9,756		9,756		1,095
HEALTH ADMIN	191,109	2.483	191,109		191,109		9,756
PLANNING ADMIN	38,243	0.497	38,243				191,109
BUILDING SVCS	1,156	0.015	1,156		38,243		38,243
HOUSING ADMIN	1,002	0.013	1,002		1,156		1,156
POLICE	466,063	6.057	466,063		1,002		1,002
FIRE	3,320,425	43.153	3,320,425		466,063		466,063
SOLID WASTE MGMT	74,911	0.973	74,911		3,320,425		3,320,425
LIBRARY	203,642	2.646	•		74,911		74,911
PARKS & RECREAT			203,642		203,642		203,642
PARKS & RECREAT	3,356,341	43.620	3,356,341		3,356,341		3,356,341
Subtotal	7,694,487	100.000	7,694,487		7,694,487		7,694,487
	ANN DATA COST COST COST COST COST COST COST COST						,
Total	7,694,487	100.000	\$7,694,487		\$7,694,487		\$7,694,487
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(A) Alloc basis: Depreciation Allowance

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FY 2005 Full Cost Alloc. Plan EQUIPMENT DEPRECIATION Detail allocation of

City of Houston, Texas

Detail page 13

Schedule 2.006

FISCAL 2003

VEHICLES

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
F&A ADMIN	80,281	0.220	\$80,281		\$80,281		\$80,281
INFORMATION TECH	67,996	0.186	67,996		67,996		67,996
AFFIRMATIVE ACT	12,500	0.034	12,500		12,500		12,500
MAYOR-EXECUTIVE	23,397	0.064	23,397		23,397		23,397
HUMAN RESOURCES	41,175	0.113	41,175		41,175		41,175
CONTROLLER	6,283	0.017	6,283		6,283		6,283
LEGAL	16,234	0.044	16,234		16,234		16,234
MUN COURTS-ADMIN	63,377	0.174	63,377		63,377		63,377
HEALTH ADMIN	945,848	2.600	945,848		945,848		945,848
PLANNING ADMIN	890,573	2.448	890,573		890,573		890,573
BUILDING SVCS	495,978	1.363	495,978		495,978		495,978
PW ECRE. ADMIN	127,169	0.349	127,169		127,169		127,169
HOUSING ADMIN	81,805	0.224	81,805		81,805		81,805
HEC 9-1-1 (218)	87,400	0.240	87,400		87,400		87,400
POLICE	14,170,474	38.961	14,170,474		14,170,474		14,170,474
FIRE	4,527,364	12.447	4,527,364		4,527,364		4,527,364
PW & ENG. OTHER	4,373,443	12.024	4,373,443		4,373,443		4,373,443
PW ECRE. DESIGN	710,779	1.954	710,779		710,779		710,779
PW ECRE. REAL ES	114,332	0.314	114,332		114,332		114,332
PW ECRE. PLANNIN	93,147	0.267	93,147		93,147		93,147
SOLID WASTE MGMT	6,044,342	16.618	6,044,342		6,044,342		6,044,342
LIBRARY	106,328	0.292	106,328		106,328		106,328
PARKS & RECREAT	3,290,512	9.047	3,290,512		3,290,512		3,290,512
Subtotal	36,370,737	100.000	36,370,737		36,370,737		36,370,737
						Jac 200 Am 400 Am 501 Am 400 Up 400 Am 440	
Total	36,370,737	100.000	\$36,370,737		\$36,370,737		\$36,370,737
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(A) Alloc basis: Depreciation Allowance

 DMG/NGCS II
 City of Houston, Texas
 Detail page
 14

 05/10/2004
 FY 2005 Full Cost Alloc. Plan
 Schedule
 2.007

EQUIPMENT DEPRECIATION Detail allocation of

FISCAL 2003

OTHER EQUIPMENT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	105,146	1.306	\$105,146		\$105,146		\$105,146
INFORMATION TECH	29,089	0.361	29,089		29,089		29,089
CONTROLLER	1,410	0.017	1,410		1,410		1,410
MUN COURTS-ADMIN	33,149	0.412	33,149		33,149		33,149
HEALTH ADMIN	72,376	0.899	72,376		72,376		72,376
PLANNING ADMIN	1,220	0.015	1,220		1,220		1,220
BUILDING SVCS	6,663	0.082	6,663		6,663		6,663
PW ECRE. ADMIN	158,861	1.974	158,861		158,861		158,861
POLICE	363,993	4.524	363,993		363,993		363,993
FIRE	402,909	5.008	402,909		402,909		402,909
PW & ENG. OTHER	5,463,379	67.908	5,463,379		5,463,379		5,463,379
PW ECRE, DESIGN	887,917	11.036	887,917		887,917		887,917
PW ECRE. REAL ES	142,825	1.775	142,825		142,825		142,825
PW ECRE. PLANNIN	116,361	1.453	116,361		116,361		116,361
SOLID WASTE MGMT	82,816	1.029	82,816		82,816		82,816
LIBRARY	14,969	0.186	14,969		14,969		14,969
PARKS & RECREAT	162,112	2.015	162,112		162,112		162,112
Subtotal	8,045,195	100.000	8,045,195		8,045,195		8,045,195
Total	8,045,195	100.000	\$8,045,195	***********	\$8,045,195		\$8,045,195 ======

(A) Alloc basis: Depreciation Allowance

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05/10/2004		FY 2005 Full Cost Al	loc. Plan		Schedule 2.008
		EQUIPMENT DEPREC	IATION		FISCAL 2003
		Departmental Co	ost		
		Allocation Sum	mary		
	Total	COMPUTER	OFFICE	VEHICLES	OTHER
			EQUIP		EQUIPMENT
				*	
F&A ADMIN	\$405,944	\$218,719	\$1,798	\$80,281	\$105,146
INFORMATION TECH	1,320,360	1,213,763	9,512	67,996	29,089
AFFIRMATIVE ACT	14,609	2,109		12,500	
MAYOR-EXECUTIVE	23,397			23,397	
HUMAN RESOURCES	51,043	9,868		41,175	
CONTROLLER	38,195	29,389	1,113	6,283	1,410
LEGAL	60,794	26,239	18,321	16,234	
CITY COUNCIL	2,452	1,357	1,095		
MUN COURTS-ADMIN	112,620	6,338	9,756	63,377	33,149
HEALTH ADMIN	1,924,226	714,893	191,109	945,848	72,376
PLANNING ADMIN	1,312,624	382,588	38,243	890,573	1,220
BUILDING SVCS	520,147	16,350	1,156	495,978	6,663
PW ECRE. ADMIN	289,761	3,731		127,169	158,861
HOUSING ADMIN	96,530	13,723	1,002	81,805	
HEC 9-1-1 (218)	106,817	19,417		87,400	
POLICE	20,087,234	5,086,704	466,063	14,170,474	363,993
FIRE	9,921,772	1,671,074	3,320,425	4,527,364	402,909
PW & ENG. OTHER	9,965,147	128,325		4,373,443	5,463,379
PW ECRE. DESIGN	1,619,552	20,856		710,779	887,917
PW ECRE. REAL ES	260,512	3,355		114,332	142,825

City of Houston, Texas

Detail page 15

116,361

82,816

14,969

162,112

93,147

6,044,342

3,290,512

106,328

Direct Billed

LIBRARY

PW ECRE. REAL ES

PW ECRE. PLANNIN

SOLID WASTE MGMT

PARKS & RECREAT

DMG/NGCS II

\$36,370,737 \$8,045,195 \$7,694,487 \$10,059,173 \$62,169,592 Total ============= _____ ========= ========== =========

74,911

203,642

3,356,341

2,733

152,597

158,891

176,154

212,241

483,830

6,354,666

6,985,119

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FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

GENERAL CITYWIDE SERVICES

NATURE AND EXTENT OF SERVICES

Included in the General Citywide services are citywide costs that are not attributable to any specific department. The cost allocation bases are as follows:

- * Insurance, Civilian (City contribution for health insurance for civilian retirees for all General Fund departments) Number of civilian employees
- * Insurance, Classified (City contribution for health insurance for General Fund classified retirees) Number of classified employees
- * Insurance Fees (Insurance premiums for General Fund property) Size of General Fund operating expenditures
- * Membership (Membership fees to organizations that benefit the entire city) Number of employees (General Fund departments)
 - * Accounting and Auditing (Accounting and audit services that benefit the entire City, e.g. annual audit and special studies performed) Total number of revenue and

expenditure transactions by department (Controller's Office data)

- * Computer Info./Contracting Services (Computer services that benefit the entire City, e.g. maintenance and upgrades of FMS and GHRS systems) Total number of revenue and expenditure transactions by department(Controller's Office data)
 - * Management Consulting Services (Various management studies) Total number of revenue and expenditure transactions by department (Controller's Office data)
 - * Interest on Borrowing (Interest expense for Tax and Revenue Anticipation Notes) Size of General Fund operating expenditures
- * Claims and Judgments (Claims and settlements for General Fund departments) Dollar amount related to litigation and payment of claims
 - * Elections (Cost of all city elections) Number of elected City officials
 - * Legal Service Contracts The actual dollar amount of expenditures.

City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Costs to be allocated

2nd Allocation

=========

1st Allocation

=========

Detail page 17 Schedule 3.002 FISCAL 2003

Total

Sub-total

				10041
Expenditures per financial statement:	\$253,406,544			\$253,406,544
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
GENERAL CITYWIDE SERVICES		167,283	167,283	
F&A ADMINISTRATIVE SERVICES		523,323	523,323	
F&A PURCHASING SERVICES		615,170	615,170	
INFORMATION TECHNOLOGY		550,925	550,925	
F&A FINANCIAL SERVICES		268,911	268,911	
AFFIRMATIVE ACTION		76,429	76,429	
MAYOR'S OFFICE - EXECUTIVE		48,536	48,536	
CONTROLLER'S OFFICE		178,750	178,750	
LEGAL DEPT.		195,063	195,063	
CITY SECRETARY'S OFFICE		98,890	98,890	
CITY COUNCIL		511,619	511,619	
Total allocated additions:		3,234,899	3,234,899	3,234,899
Total to be allocated:	\$253,406,544	\$3,234,899		\$256,641,443

DMG/NGCS II City of Houston, Texas 05/10/2004 FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES Schedule of costs to be

Detail page

Schedule 3.003

FISCAL 2003

allocated by function

Total General & admn INSUR.CIV.RETI INSUR.CLASS.RE INSUR. MEMBERSHIPS ACCTG & COMPUT MGT CONSULT INTEREST FEES AUDIT INFO/CON SVC BORROW Wages & benefits -----FRINGE BENEFITS \$(33,730) \$(33,730) Other expense and cost _____ INSUR. CIV. RETIREE 9,625,750 9,625,750 INSUR. CLASS. RETIR 11,826,620 11,826,620 LONG-T DISABILITY 10,458 10,458 INSURANCE FEES 1,454,983 1,454,983 MEMBERSHIP & PROF. 717,973 717,973 ACCOUNTING & AUDITI 693,433 693,433 COMPUTER INF/CONTRA (246)(246)MGMT CONSULT. SVCS 1,339,946 1,339,946 INTEREST BORROWING 3,216,046 3,216,046 CLAIMS & JUDGMENTS 4,634,146 ELECTIONS 34,035 219,407 ADVERTISING SVCS 4,982,545 TAX APPRAISAL FEES TAX REFUNDS 10,348,862 BILLING & COLL.SVCS 750,000 Trans to Specl 13,859,351 Trans to PIB 160,850,000 Trans to Certi of 17,150,000 OTHERS 10,624,553 CAPITAL OUTLAY LEGAL SVCS CONTRACT 1,102,412 Departmental 1,454,983 717,973 693,433 (246)1,339,946 3,216,046 9,602,478 11,826,620 Expenditures 253,406,544 (246) 9,602,478 11,826,620 1,454,983 717,973 693,433 1,339,946 3,216,046 Functional cost 253,406,544 9,602,478 11,826,620 1,454,983 717,973 693,433 (246)1,339,946 3,216,046 Allocable costs 253,406,544

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Schedule of costs to be

allocated by function

LEGAL

Detail page 19 Schedule 3.003 FISCAL 2003 (continued)

		BBBCIIONS	GENERALI	LADAL
			GOVERNM	SVCS CONT
Wages & benefits				
FRINGE BENEFITS				
Other expense and cos	st			
INSUR. CIV. RETIREE				
INSUR. CLASS. RETIR				
LONG-T DISABILITY				
INSURANCE FEES				
MEMBERSHIP & PROF.				
ACCOUNTING & AUDITI				
COMPUTER INF/CONTRA				
MGMT CONSULT. SVCS				
INTEREST BORROWING				
CLAIMS & JUDGMENTS	4,634,146			
ELECTIONS		34,035		
ADVERTISING SVCS			219,407	
TAX APPRAISAL FEES			4,982,545	
TAX REFUNDS			10,348,862	
BILLING & COLL.SVCS			750,000	
Trans to Specl			13,859,351	
Trans to PIB			160,850,000	
Trans to Certi of			17,150,000	
OTHERS			10,624,553	
CAPITAL OUTLAY				
LEGAL SVCS CONTRACT				1,102,412
0				
Departmental				
Expenditures	4,634,146	34,035	218,784,718	1,102,412
Functional cost	4,634,146	34,035	218,784,718	1,102,412
- 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		24 025	040 504 540	1 100 110

ELECTIONS

GENERAL

CLAIMS/JUDGMEN

4,634,146

34,035 218,784,718

1,102,412

Allocable costs

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Schedule of costs to be

allocated by function

Detail page 20 Schedule 3.003 FISCAL 2003 (continued)

	Total General	l & admn INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR.	MEMBERSHIPS	ACCTG &	COMPUT	MGT CONSULT	INTEREST
				FEES		AUDIT	INFO/CON	svc	BORROW
Unallocated	\$(218,784,718)								
1st Allocation	34,621,826	9,602,478	11,826,620	1,454,983	717,973	693,433	(246)	1,339,946	3,216,046

Additions: 2nd									
Others	3,234,899	681,789	839,707	103,306	50,977	49,235	(16)	95,138	228,344
Allocable costs	3,234,899	681,789	839,707	103,306	50,977	49,235	(16)	95,138	228,344
Unallocated	(776,701)								
2nd Allocation	2,458,198	681,789	839,707	103,306	50,977	49,235	(16)	95,138	228,344
Total allocated	\$37,080,024	\$10,284,267	\$12,666,327	\$1,558,289	\$768,950	\$742,668	\$(262)	\$1,435,084	\$3,444,390
					=========	========			

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
GENERAL CITYWIDE SERVICES
Schedule of costs to be
allocated by function

Detail page 21 Schedule 3.003 FISCAL 2003 (continued)

	CLAIMS/JUDGMEN	ELECTIONS	GENERAL	LEGAL
			GOVERNM	SVCS CONT
Unallocated			\$(218,784,718)	
1st Allocation	4,634,146	34,035		1,102,412
Additions: 2nd				
Others	329,031	2,417	776,701	78,270
Allocable costs	329,031	2,417	776,701	78,270
Unallocated			(776,701)	
2nd Allocation	329,031	2,417		78,270
Total allocated	\$4,963,177	\$36,452		\$1,180,682
	=========	======================================		=========

City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of

Schedule 3.004 FISCAL 2003

Detail page 22

INSUR.CIV.RETIR

Per Pepartiment		Allocation	Allocated	Gross	Direct	First	Second	Total
CALARINI 32 0.340 234,650 204,650 22,460 237,10 PARA ARRINI SPUSS 137 1.544 148,347 149,347 10,531 155,680 PARA PRINCISIONS 59 0.665 33,867 63,867 4,536 64,223 PARA TUNKER 39 0.439 42,230 42,230 3,938 45,239 PARA TUNKER 39 0.439 42,230 40,066 3,485 45,238 PAR TUNKERLA 37 0.147 40,064 40,066 3,485 45,239 APP HARATURE ACT 27 0.344 92,236 39,246 3,076 31,112 MANDAR EXERCITY 78 0.879 44,400 44,400 5,997 9,447 MANDAR EXERCITY 14 0.679 44,400 44,400 5,997 9,447 MANDAR EXERCITY 13 0.559 55,543 85,743 85,743 14,11 14,12 14,12 14,12 14,12 14,12 14,12 14,12	User Department	Units (A)	Percent	Allocated	Billed			
PAR ADMIT STUCK 137 1.544 168.347 138.347 138.348 138.								
PAR ADERIN SYCC	F&A ADMIN	32	0.360	\$34,650		\$34,650	\$2,460	\$37,110
PA PRICHASTINS 2	F&A ADMIN SVCS	137	1.544	148,347		148,347	10,533	
PROMINTION TRECH 155 1.747 167,838 167,838 179,785 186,2185 1	F&A PURCHASING S	59	0.665	63,887		63,887		
PART K & REVINER 19 0.439 42,230 42,230 43,236 43,23	INFORMATION TECH	155	1.747	167,838		167,838		
PARTICATION COUNTY COUNT	F&A TAX & REVENE	39	0.439	42,230		42,230		
APPLIANTIVE ACT 27 0.304 19.236 19.236 2.076 3.1312 AND AND ALS AND AND ALS AND	F&A FINANCIAL SE	37	0.417	40,064		40,064		
MANOR PENCECTIVE 78 0.873 54,460 54,461 3,941 57,955 500 50.563 54,141 54,441 3,844 57,955 500 50.850 54,542 56,074 51,672 500 50.850 54,542 56,074 51,672 500 5	AFFIRMATIVE ACT	27	0.304	29,236		29,236		
CONTROLLER 79 0.89 55, 4141 54, 141 3,844 57, 985 58, 141	MAYOR-EXECUTIVE	78	0.879	84,460		84,460		
CONTROLIGIT 79 0.890 85,431 85,543 6,074 91,617 LEGAL 187 2.108 202,488 202,488 14,377 216,885 CITY SCRETARY 14 0.157 15,160 15,160 15,160 1,076 16,226 CITY COUNCIL 30 0.902 86,626 86,626 6,151 92,777 MUN COURTS-ADMIN 373 4.206 403,893 127,773 9,072 132,677 PLANNING ADMIN 47 0.529 50,893 127,773 9,072 212,966 221,236 BUILDING SVCS 277 3.122 299,942 299,942 21,296 221,296 221,236 16,236 64,943 66,938 66,038 4,005 46,943 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 66,938 67,943 67,943	HUMAN RESOURCES	50	0.563	54,141		54,141		
LEGAL 187 2.108 202,488 202,488 14,377 216,865 CITY SECRETARY 14 0.157 15,160 15,160 1,076 16,236 CITY COUNCIL 80 0.902 86,626 86,626 6,151 92,777 MUN COURTS-ADMIN 373 4.206 403,893 403,893 28,677 9,072 136,845 HEALTH ADMIN 118 1,330 127,773 9,072 9,072 136,845 FLANNING ADMIN 47 0.529 50,893 50,893 3,613 54,506 EVILLDING SVCS 277 3,133 289,942 299,942 21,236 231,238 PW ECRE. ADMIN 16 0.151 60,638 60,638 4,305 64,943 HEC 9-1-1 (218) 307 3,461 332,427 332,427 23,603 356,030 MUN COURTS-JUSTI 82 1,694 718,995 15,798,39 112,171 1,692,010 FIRE 1,695 1,694 718,995	CONTROLLER	79	0.890	85,543		85,543		
CITY COUNCIL 80 0 0.902 86.626 86.626 6.151 92.777 MUN COURTS-ADMIN 373 4.206 40.3833 40.383 40.383 28.677 432.570 HEALTH ADMIN 118 1.330 127,773 30.043 30.883 30.002 30.	LEGAL	187	2.108	202,488		202,488		
CITY COUNCIL 80 0.902 86,626 6,626 6,626 6,151 92,777 MUN COURTS-ADMIN 373 4.206 403,893 403,893 28,677 432,570 HEALTH ADMIN 118 1.330 127,773 30,21 35,4506 EUILDING SUCS 277 3.123 299,942 299,942 21,296 321,238 PW ECRE. ADMIN 14 0.157 15,160 15,160 1,076 16,236 HOUSING ADMIN 56 0.531 60,638 60,638 4,305 64,943 HEC 9-1-1 (218) 307 3.461 332,427 32,427 23,603 365,030 MUN COURTS-JUSTI 82 0.924 88,792 88,792 6,304 95,096 POLICE 1,459 16,452 1,579,839 11,271 1,692,010 FIRR 664 7,487 718,995 718,995 11,059 70,045 FUR CRE. DESIGN 240 2.706 259,872 259,878 18,452	CITY SECRETARY	14	0.157	15,160				
MUN COURTS ADMIN 373 4.206 403.893 403.893 28,677 432,570 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 9,072 135,845 127,773 127,773 9,072 135,845 127,773 15,845 127,773 15,845	CITY COUNCIL	80	0.902	86,626		86,626		
HABLITH ADMIN 118 1.330 127,773 50,893 3.613 516,845 PLANNING ADMIN 47 0.529 50,893 50,893 50,893 3.613 54,506 BUILDING SVCS 277 3.123 299,942 29,942 21,296 321,238 PW BCKEL ADMIN 14 0.157 15,160 15,160 10,076 16,236 HOUSING ADMIN 56 0.631 60,638 60,638 4,305 64,943 HEC 9-1-1 (218) 307 3.461 332,427 332,427 22,603 356,030 MUN COURTS-JUSTI 82 0.924 88,792 88,792 6,304 95,096 POLICE 1,459 16,452 1,579,839 1,579,839 11,2171 1,692,010 FIRE 664 7.487 718,995 718,995 51,050 770,045 PW ECRE. DESIGN 240 2.706 25,872 625,872 44,438 670,310 PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. PLANNIN 20 0.245 31,402 31,402 31,402 32,203 33,632 FW ECRE. PLANNIN 25 0.563 54,141 3,844 677,985 FUR ECRE. PLANNIN 516 6.495 623,706 623,706 44,284 667,985 FARES & RECREAT 1,030 11,614 1,115,308 1,135,121 94,795 1,429,916 FARES & RECREAT 1,030 11,614 1,115,308 1,135,121 34,795 1,429,916 FARES & RECREAT 1,030 11,614 1,115,308 1,135,121 34,795 1,429,916 FARES & RECREAT 1,030 11,614 1,115,308 1,135,121 34,795 34,795 1,429,916 FARES & RECREAT 1,030 11,614 1,115,308 1,335,121 1,335,121 34,795 34,795 1,429,916 FARES & RECREAT 1,030 11,614 1,115,308 1,335,121 1,335,121 34,795 1,429,916 FARES & RECREAT 1,030 11,614 1,115,308 1,135,121 1,335,121 34,795 1,429,916 FARES & RECREAT 1,030 11,614 1,115,308 1,135,121 1,335,121 34,795 1,429,916 FARES & RECREAT 1,030 11,615 1,135,121 1,335,121 1,335,121 1,345,125 1,429,916 FARES & RECREAT 1,030 11,615 1,1429,916 1,4284 1	MUN COURTS-ADMIN	373	4.206	403,893		403,893		
PLANNING ADMIN 47 0.529 50,893 50,893 3,613 54,506 BUILDING SVCS 277 3.123 299,942 299,942 21,296 321,238 PW ECRE. ADMIN 14 0.157 15,160 15,160 15,160 1,076 16,236 HOUSING ADMIN 56 0.631 60,638 60,638 4,305 64,304 HEC 9-1-1 (218) 307 3.461 322,427 332,427 23,603 356,030 MUN COURTS-JUSTI 82 0.924 88,792 88,792 6,304 95,096 POLICE 1,459 16.452 1,579,839 1,579,839 112,171 1,692,010 FIRE 664 7.487 718,995 718,995 51,050 770,045 PW & ENG. OTHER 578 6.517 625,872 44,438 670,310 PW ECR. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECR. REAL ES 29 30 31,402 31,402	HEALTH ADMIN	118	1.330	127,773		127,773		
BUILDING SVCS 277 3.123 299,942 299,942 21,296 321,238 PW ECRE. ADMIN 14 0.157 15,160 15,160 1,076 16,236 1	PLANNING ADMIN	47	0.529	50,893		50,893		
PW ECRE. ADMIN 14 0.157 15,160 15,160 1,076 16,236 HOUSING ADMIN 56 0.631 60,638 60,638 4,305 64,943 HEC 9-1-1 (218) 307 3.461 332,427 332,427 23,603 356,030 MUN COURTS-JUSTI 82 0.924 88,792 88,792 6,304 95,096 POLICE 1,459 16,452 1,579,839 1,579,839 112,171 1,692,010 FIRE 664 7.487 718,995 718,995 51,950 7770,405 PW & ENG. OTHER 578 6.517 625,872 625,872 44,438 670,310 PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. REAL ES 29 0.327 31,402 31,402 31,402 2,330 33,632 PW ECRE. PLANNIN 20 0.245 557,654 557,654 39,594 579,885 HOUSING/COM. DEV 50 0.563 54	BUILDING SVCS	277	3.123	299,942		299,942		
HOUSING ADMIN 56 0.631 60,638 60,638 4,305 64,943 HEC 9-1-1 (218) 307 3.461 332,427 332,427 23,603 356,030 MUNI COURTS-JUSTI 82 0.924 88,792 88,792 6,304 95,096 POLICE 1,459 16.452 1,579,839 112,171 1,692,010 FIRB 664 7,487 718,995 718,995 51,050 770,045 PW & ENG. OTHER 578 651 2,706 259,878 259,878 18,452 278,330 PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. REAL ES 29 0.327 31,402 31,402 22,30 33,632 PW ECRE. PLANNIN 20 0.245 21,656 21,656 1,538 23,194 501L WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 6.495 66.495 623,706 623,7	PW ECRE. ADMIN	14	0.157	15,160		15,160		
HEC 9-1-1 (218) 307 3.461 332,427 332,427 23,603 356,030 MUN COURTS-JUSTI 82 0.924 88,792 88,792 6,304 95,096 POLICE 1,459 16.452 1,579,839 1,579,839 1,579,839 112,171 1,692,010 FIRE 664 7.487 718,995 718,995 51,050 770,045 PW & ENG. OTHER 578 6.517 625,872 625,872 44,438 670,310 PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. REAL ES 29 0.327 31,402 31,402 21,656 1,538 23,194 SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,335,121 1,335,121 94,795 1,429,916	HOUSING ADMIN	56	0.631	60,638		60,638		
MUN COURTS-JUSTI 82 0.924 88,792 88,792 6,304 95,096 POLICE 1,459 16.452 1,579,839 11,579,839 112,171 1,692,010 FIRE 664 7.487 718,995 718,995 51,050 770,045 PW & ENG. OTHER 578 6.517 625,872 625,872 44,438 670,310 PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. REAL ES 29 0.327 31,402 31,402 2,230 33,632 PW ECRE. PLANNIN 20 0.245 21,656 21,656 1,538 23,194 SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 54,141 3,844 57,985 LIBRARY 576 6.23,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308	HEC 9-1-1 (218)	307	3.461	332,427		332,427	23,603	356,030
POLICE 1,459 16.452 1,579,839 1,579,839 112,171 1,692,010 FIRE 664 7.487 718,995 718,995 51,050 770,045 PW & ENG. OTHER 578 6.517 625,872 625,872 44,438 670,310 PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. REAL ES 29 0.327 31,402 31,402 2,230 33,632 PW ECRE. PLANNIN 20 0.245 21,656 21,656 1,538 23,194 SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11,614 1,115,308 1,115,308 79,188 1,194,996	MUN COURTS-JUSTI	82	0.924	88,792		88,792		
FIRE 664 7.487 718,995 51,050 770,045 PW & ENG. OTHER 578 6.517 625,872 625,872 44,438 670,310 PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. REAL ES 29 0.327 31,402 31,402 2,230 33,632 PW ECRE. PLANNIN 20 0.245 21,656 21,656 1,538 23,194 SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	POLICE	1,459	16.452	1,579,839		1,579,839		
PW ECRE. DESIGN 240 2.706 259,878 259,878 18,452 278,330 PW ECRE. REAL ES 29 0.327 31,402 31,402 2,230 33,632 PW ECRE. PLANNIN 20 0.245 21,656 21,656 1,538 23,194 SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	FIRE	664	7.487	718,995		718,995	51,050	
PW ECRE. REAL ES 29 0.327 31,402 31,402 2,230 33,632 PW ECRE. PLANNIN 20 0.245 21,656 21,656 1,538 23,194 SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	PW & ENG. OTHER	578	6.517	625,872		625,872	44,438	670,310
PW ECRE. PLANNIN 20 0.245 21,656 21,656 1,538 23,194 SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	PW ECRE. DESIGN	240	2.706	259,878		259,878	18,452	278,330
SOLID WASTE MGMT 515 5.807 557,654 557,654 39,594 597,248 HOUSING/COM. DEV 50 0.563 54,141 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	PW ECRE. REAL ES	29	0.327	31,402		31,402	2,230	33,632
HOUSING/COM. DEV 50 0.563 54,141 54,141 3,844 57,985 LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	PW ECRE. PLANNIN	20	0.245	21,656		21,656	1,538	23,194
LIBRARY 576 6.495 623,706 623,706 44,284 667,990 PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	SOLID WASTE MGMT	515	5.807	557,654		557,654	39,594	597,248
PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	HOUSING/COM. DEV	50	0.563	54,141		54,141	3,844	57,985
PARKS & RECREAT 1,030 11.614 1,115,308 1,115,308 79,188 1,194,496 HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	LIBRARY	576	6.495	623,706		623,706		
HEALTH/HUMAN SVS 1,233 13.903 1,335,121 1,335,121 94,795 1,429,916	PARKS & RECREAT	1,030	11.614	1,115,308		1,115,308	79,188	
	HEALTH/HUMAN SVS	1,233	13.903	1,335,121				
	PLANNING & DEV	226	2.548	244,718		244,718		

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

INSUR.CIV.RETIR

Detail page 23 Schedule 3.004 FISCAL 2003 (continued)

User Department	Allocation Units (A)	Allocated Percent	Gross	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	8,868	100.000	\$9,602,478		\$9,602,478	\$681,789	\$10,284,267
Total	8,868	100.000	\$9,602,478		\$9,602,478	\$681,789	\$10,284,267

(A) Alloc basis: Gen.Fund Depts' # of Civilian EE's /FTE's

Source: Human Resources & F&A Budget

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

INSUR.CLASS.RET

Detail page 24 Schedule 3.005 FISCAL 2003

User Department	Allocation	Allocated	Gross	Direct	First	Second	Total
	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
POLICE	5,451	61.090	\$7,224,802		\$7,224,802	\$512,971	\$7,737,773
FIRE	3,472	38.910	4,601,818		4,601,818	326,736	4,928,554
Subtotal	8,923	100.000	11,826,620		11,826,620	839,707	12,666,327
Total	8,923	100.000	\$11,826,620	=======================================	\$11,826,620	\$839,707	\$12,666,327

(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

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City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of

INSUR. FEES

Detail page 25 Schedule 3.006 FISCAL 2003

Allocation Allocated Gross Direct First Second Total User Department Units (A) Percent Allocated Billed Allocation Allocation Allocated F&A ADMIN 2,841 0.248 \$3,612 \$3,612 \$256 \$3,868 F&A ADMIN SVCS 5,946 0.519 7,560 7,560 537 8,097 F&A PURCHASING S 3,095 0.270 3,935 3,935 279 4,214 INFORMATION TECH 11,059 0.966 14,060 14,060 998 15,058 F&A TAX & REVENE 3,038 0.265 3,862 3,862 274 4,136 F&A FINANCIAL SE 2,548 0.222 3,240 3,240 230 3,470 AFFIRMATIVE ACT 1,808 0.157 2,299 2,299 163 2,462 MAYOR-EXECUTIVE 1,858 0.162 2,362 2,362 168 2,530 HUMAN RESOURCES 2,582 0.225 3,283 3,283 233 3,516 CONTROLLER 5,835 0.509 7,419 7,419 527 7,946 LEGAL 10,711 0.935 13,618 13,618 967 14,585 CITY SECRETARY 685 0.059 871 871 62 933 CITY COUNCIL 3,961 0.346 5,036 5,036 358 5,394 MUN COURTS-ADMIN 15,776 1.378 20,058 20,058 1,424 21,482 BUILDING SVCS 28,265 2.469 35,936 35,936 2,552 38,488 PW ECRE. ADMIN 2,011 0.175 2,557 2,557 182 2,739 MUN COURTS-JUSTI 3,925 0.342 4,990 4,990 354 5,344 POLICE 449,625 39.289 571,651 571,651 40,588 612,239 FIRE 279,618 24.433 355,505 380,746 355,505 25,241 PW & ENG. OTHER 69,160 6.043 87,930 87,930 94,173 6,243 PW FLEET MGT/118 9,688 0.846 12,317 12,317 875 13,192 11,240 0.982 14,290 14,290 1,015 15,305 PW ECRE. DESIGN 0.157 2,299 2,299 163 2,462 PW ECRE. REAL ES 1,808 1,871 1,871 132 2,003 1,473 0.144 PW ECRE. PLANNIN 83,790 78,235 5,555 SOLID WASTE MGMT 61,535 5.377 78,235 45,597 33,486 2.926 42,574 42,574 3,023 LIBRARY 68,910 68,910 4,893 73,803 54,200 4.736 PARKS & RECREAT 70,007 HEALTH/HUMAN SVS 51,413 4.492 65,366 65,366 4,641 19,337 1,373 20,710 PLANNING & DEV 15,209 1.328 19,337 1,454,983 103,306 1,558,289 Subtotal 1,144,399 100.000 1,454,983 _____

\$1,454,983

\$1,454,983

\$103,306

\$1,558,289

1,144,399

100.000

Total

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

Detail page 26 Schedule 3.006 FISCAL 2003 (continued)

INSUR. FEES

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
		=========	=========	=======================================			=======================================

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2003 CAFR

City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of

Detail page 27 Schedule 3.007 FISCAL 2003

MEMBERSHIPS

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
						111100001011	ATTOCACEG
F&A ADMIN	32	0.179	\$1,291		\$1,291	\$92	\$1,383
F&A ADMIN SVCS	137	0.770	5,529		5,529	393	5,922
F&A PURCHASING S	59	0.331	2,381		2,381	169	2,550
INFORMATION TECH	155	0.871	6,255		6,255	444	6,699
F&A TAX & REVENE	39	0.219	1,574		1,574	112	1,686
F&A FINANCIAL SE	37	0.207	1,493		1,493	106	1,599
AFFIRMATIVE ACT	27	0.151	1,090		1,090	77	1,167
MAYOR-EXECUTIVE	78	0.438	3,148		3,148	223	3,371
HUMAN RESOURCES	50	0.281	2,018		2,018	143	2,161
CONTROLLER	79	0.444	3,188		3,188	226	3,414
LEGAL	187	1.051	7,547		7,547	536	8,083
CITY SECRETARY	14	0.078	565		565	40	605
CITY COUNCIL	80	0.449	3,228		3,228	229	3,457
MUN COURTS-ADMIN	373	2.096	15,053		15,053	1,069	16,122
HEALTH ADMIN	118	0.663	4,762		4,762	338	5,100
PLANNING ADMIN	47	0.264	1,897		1,897	135	2,032
BUILDING SVCS	277	1.556	11,179		11,179	794	11,973
PW ECRE. ADMIN	14	0.078	565		565	40	605
HOUSING ADMIN	56	0.314	2,260		2,260	160	2,420
HEC 9-1-1 (218)	307	1.725	12,389		12,389	880	13,269
MUN COURTS-JUSTI	82	0.460	3,309		3,309	235	3,544
POLICE	6,910	38.839	278,860		278,860	19,799	298,659
FIRE	4,136	23.247	166,912		166,912	11,851	178,763
PW & ENG. OTHER	578	3.248	23,326		23,326	1,656	24,982
PW ECRE. DESIGN	240	1.348	9,685		9,685	688	10,373
PW ECRE. REAL ES	29	0.163	1,170		1,170	83	1,253
PW ECRE. PLANNIN	20	0.129	807		807	58	865
SOLID WASTE MGMT	515	2.894	20,783		20,783	1,476	22,259
HOUSING/COM. DEV	50	0.281	2,018		2,018	143	2,161
LIBRARY	576	3.237	23,245		23,245	1,650	24,895
PARKS & RECREAT	1,030	5.789	41,567		41,567	2,951	44,518
HEALTH/HUMAN SVS	1,233	6.930	49,759		49,759	3,533	53,292
PLANNING & DEV	226	1.270	9,120		9,120	648	9,768

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DMG/NGCS II 05/10/2004 FY

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

City of Houston, Texas

Schedule 3.007

FISCAL 2003

(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	17,791	100.000	\$717,973 		\$717,973	\$50,977	\$768,950
Total	17,791	100.000	\$717,973	=======================================	\$717,973	\$50,977	\$768,950

MEMBERSHIPS

(A) Alloc basis: Gen.Fund Depts.'s # of EE's & FTE's (Depts.20 & 36)

Source: Human Resources Dept. & F&A FTE Report

Detail page 29 Schedule 3.008

FISCAL 2003

FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of

ACCTG & AUDIT

City of Houston, Texas

Control Cont		Allocation	Allocated	Gross	Direct	First	Second	Total
PARA JANIN 1,774	User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
PARA JANIN 1,774	_							
PAA DEMIN SIVES 1,802 0.644 4,471 4,471 346 4,671 7A DEMINSTRATION TECH 25,631 2.488 19,750 19,750 1,528 21,278 7A DEMINSTRATION TECH 25,631 2.488 19,750 2,855 2,285	GEN CITYWIDE SVC	74,045	8.227	\$57,054		\$57,054		\$57,054
FAB FURCHRSING 3,256 0,361 2,509 3,509 1,94 2,703 1,100 1,10	F&A ADMIN	2,774	0.308	2,137		2,137	165	2,302
INFORMATION TECH 25,631 2.848 19,750 19,750 1,528 21,727 2.462 72,855 177 2.462 72,855 72,70 72,462 72,855 72,70 72,462 72,855 72,70 72,462 72,855 72,70 72,462 72,855 72,70 72,462 72,855 72,70 72,855 72,70 72,855 72,70 72,855	F&A ADMIN SVCS	5,803	0.644	4,471		4,471	346	4,817
PAA TAX 6 REVENEE 2,965 0.329 2,285 2,285 177 2,462 PAA PINNOCLAL 88 2,487 0.276 1,916 1,916 148 2,046 PAA PINNOCLAL 88 2,487 0.101 704 704 704 54 758 MANCHERECUTUR 0.140 0.048 2,419 2,419 1.072 1.075 MUNAN RESOURCES 76,920 0.847 59,270 59,270 4,586 6,836 LEGAL 5,718 0.635 4,466 4,406 311 4,747 CITY SCRITTARY 452 0.605 348 3,912 332 335 CITY COUNCIL 4,169 0.463 3,212 3,212 3,212 249 3,461 MUN COUNTE-AMENN 3,874 0.986 6,838 6,838 6,838 359 7,367 PR KCRS. ADMIN 1,347 0.149 1,018 1,038 3,041 MUN COUNTE-SUBSTI 2,098 0.223 3,675 36,580 36,580 2,430 39,410 MUN COUNTE-SUBSTI 2,098 0.223 3,675 36,580 36,580 2,430 39,410 MUN COUNTE-SUBSTI 2,098 0.223 3,675 36,580 36,580 2,430 39,410 MUN COUNTE-SUBSTI 2,098 0.223 3,675 36,580 36,580 2,430 39,410 MUN COUNTE-SUBSTI 2,098 0.223 3,675 36,580 36,580 2,430 39,410 MUN COUNTE-SUBSTI 3,098 3,275 36,580 36,580 3,275 36,580 36,580 3,275 36,580 36,580 36,580 3,275 36,580 36,580 36,580 3,275 36,580 36,580 36,580 3,275 36,580 36,58	F&A PURCHASING S	3,256	0.361	2,509		2,509	194	2,703
FLA FINANCIAL SE	INFORMATION TECH	25,631	2.848	19,750		19,750	1,528	21,278
APPERNATIVE ACT 914 0.101 704 704 54 178 758 1810 NATURE ACT 1.104 0.348 2.419 2.419 1.40 1.47 3.606 1810 1.40 0.348 2.419 2.419 1.40 1.47 3.606 1.40 1.47 3.606 1.40 1.47 3.606 1.40 1.47 3.606 1.40 1.47 3.606 1.40 1.47 3.4506 1.40 1.47 3.4506 1.40 1.47 3.4506 1.40 1.47 3.4506 1.40 1.40 1.47 3.4506 1.40 1.40 1.47 3.4506 1.40 1.40 1.40 1.40 1.40 1.40 1.40 1.40	F&A TAX & REVENE	2,965	0.329	2,285		2,285	177	2,462
MAXOR—EXECUTIVE 3,140 0.348 2,419 2,419 2,419 187 2,606 1808 1808 1809 1807 2,606 1808 1809 1807 2,606 1808 1809 1807 2,606 1808 1809 1807 2,606 1808 1809 1809 1809 1809 1809 1809 1809	F&A FINANCIAL SE	2,487	0.276	1,916		1,916	148	2,064
NUMAN RESOURCES 6,802 0.978 6,782 6,782 525 7,307	AFFIRMATIVE ACT	914	0.101	704		704	54	758
CONTROLLER 76,920 8.547 59,270 59,270 4,586 63,856 63,856 64,466 4,466 341 4,747 7	MAYOR-EXECUTIVE	3,140	0.348	2,419		2,419	187	2,606
LEGAL 5,718 0.635 4,406 4,406 4,406 341 4,747 CTTY SECRETARY 452 0.050 148 27 275 CTTY COUNCIL 4,169 0.463 3,212 3,212 3,212 249 3,461 MUN COURTS-ADNIN 8,874 0.986 6,838 6,838 529 7,367 BUILDING SUCS 27,332 3.037 21,060 21,060 1,629 22,689 PW ECRE. ADMIN 1,347 0.149 1,038 10,38 80 1,118 HCS 9-11 (218) 1,549 0.172 1,194 1,194 32 1,286 MUN COURTS-JUSTI 2,098 0.233 1,617 1,617 1,617 1,25 1,742 POLICE 47,473 5.275 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,580 36,580 2,830 39,410 PF RE BUILDING SUCS 47,473 5.275 36,580 36,5	HUMAN RESOURCES	8,802	0.978	6,782		6,782	525	7,307
CITY SECRETARY 452 0.050 348 348 27 375 CITY COUNCIL 4.169 0.463 3.212 3.212 249 3.461 BUILDING SVCS 2.7,332 3.037 21,060 21,060 1.629 22,689 PW ECRE. ADMIN 1,347 0.149 1.038 1.038 1.038 80 1.118 HEC 9-1-1 (218) 1.549 0.172 1.194 1.194 9.2 1.286 MUN COURTS-JUSTI 2.098 0.233 1.617 1.617 1.617 1.25 1.742 FOLICE 47,473 5.275 36,580 36,580 2.830 2.930 39,410 FIRE 64,107 7.123 449,397 49,397 3.822 53,219 FW ELET MGT/118 1.4,717 1.635 1.1,340 1.1,340 877 1.2,217 HOUSTON TRANSTAR 1.639 0.182 1.263 1.263 1.263 9.8 1.261 FW DRAIN MGT/227 2.5,902 2.878 1.9,958 1.9,958 1.9,958 1.5,44 21,502 FW ECRE. DESIGN 7,533 0.837 5.804 5.804 449 6.253 FW ECRE. PEAL SS 1,212 0.114 9.34 9.34 9.39 FW ECRE. PLANNIN 987 0.127 763 763 6.259 MUSCOLL WASTE MONT 20,721 2.302 1.5,966 1.5,666 1.235 1.7,201 HOUSIND REALSTAR 1.207 1.501 1.202 1.5,965 1.9,665 1.235 1.7,201 FW ECRE. PLANNIN 3.8,55 4.280 2.9,685 2.9,685 2.9,685 1.9,585 1.7,201 HOUSIND REALSTAR 1.207 1.600 0.851 5.902 5.902 457 6.259 HOUSIND REALSTAR 1.207 1.207 1.208 1.9,965 1.2,297 3.1,962 HOUSIND REALSTAR 1.207 1.207 1.208 1.20	CONTROLLER	76,920	8.547	59,270		59,270	4,586	63,856
CITY COUNCIL 4,169 0.463 3,212 3,212 249 3,461 MUN COURTS-ADMIN 8,874 0.986 6,838 529 7,367 EDILIDING SVCS 27,332 3.037 21,060 21,060 1.603 1.629 22,689 EDW ECKE. ADMIN 1,347 0.149 1.038 1.038 80 1.118 HEC 9-1-1 (218) 1,549 0.172 1.194 1.194 1.194 92 1.286 MUN COUKTS-JUSTI 2,098 0.233 1.617 1.617 1.617 1.25 1.742 EDILICE 47,473 5.275 36,580 36,580 2,830 39,410 FIRE 64,107 7.123 49,397 49,397 3,822 53,219 EW & ENG. OTHER 46,351 5.150 35,715 35,715 25,763 38,478 EWF FLEET MGT/118 14,717 1.635 11,340 11,340 37 12,217 EW BEARIN MGT/227 25,902 2.878 19,958 19,958 19,958 19,958 1,544 21,502 EW EUR UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 EW ECRE. DESIGN 7,333 0.837 5,804 59,014 49,994 72 1,006 EW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 EW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 EW ECRE. PLANNIN 987 0.127 763 763 763 763 763 763 763 763 763 76	LEGAL	5,718	0.635	4,406		4,406	341	4,747
MUN COURTS-ADMIN 8,874 0.986 6,838 6,838 529 7,367 BUILDING SVCS 27,332 3.037 21,060 21,060 1,629 22,689 PW ECKE. ADMIN 1,347 0.149 1,038 1,038 80 1,118 HEC 9-1-1 (218) 1,549 0.172 1,194 1,194 2,2 1,194 HUN COURTS-JUSTI 2,098 0.233 1,617 1,617 125 1,742 POLICE 47,473 5.275 36,580 36,580 2,830 39,410 FIRE 64,107 7.123 49,397 49,397 3,822 53,219 FW E ENG. OTHER 46,351 5.150 35,715 35,715 2,763 38,478 HOUSTON TRANSTAR 1,639 0.182 11,263 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 12,63 12,63 98 1,361 PW D FLET NOTT/118 116,547 12.995 90,112 90,112 90,112 6,972 97,084 FW E ECR. REAL ES 1,212 0.134 934 934 934 934 934 934 94 FW ECRE. REAL ES 1,212 0.134 934 934 934 934 934 934 94 FW ECRE. PLANNIN 987 0.127 763 763 60 823 SOLID WASTE NORM 20,721 2.302 15,966 15,966 1,235 17,201 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 16,567 1,282 17,849 LIBRARY 21,501 23,89 16,567 16,567 1,282 17,849	CITY SECRETARY	452	0.050	348		348	27	375
BUILDING SVCS 27,332 3.037 21,060 21,060 1,629 22,689 PW ECRE. ADMIN 1,347 0.149 1,038 1,038 80 1,118 HEC 9-1-1 (218) 1,549 0.172 1,194 1,194 92 1,286 MUN COURTS-JUSTI 2,098 0.233 1,617 1,617 125 1,742 POLICE 47,473 5.275 36,580 36,580 2,830 39,410 FIRE 64,107 7.123 49,337 49,337 3,822 53,219 FW & ENG. OTHER 46,351 5.150 35,715 35,715 2,763 38,478 HOUSTON TRANSTAR 1,639 0.182 1,263 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 19,958 19,958 1,544 21,502 FW DERIN MGT/227 25,902 2.878 19,958 19,958 19,958 1,544 21,502 FW EUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DEBIGN 7,533 0.837 5,804 5,804 449 6,253 FW ECRE. REAL ES 1,212 0.134 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 934 72 11,006 FW ECRE. REAL ES 1,212 0.134 934 934 934 934 934 934 934 934 934 9	CITY COUNCIL	4,169	0.463	3,212		3,212	249	3,461
PN SCRE. ADMIN 1,347 0.149 1,038 1,038 80 1,118 HEC 9-1-1 (218) 1,549 0.172 1,194 1,194 92 1,286 MIN COURTS-JUSTI 2,098 0.233 1,617 1,617 1,617 125 1,742 POLICE 47,473 5.275 36,580 36,580 2,830 39,410 FIRE 64,107 7.123 49,337 49,397 3,822 55,219 FW & ENG. OTHER 46,351 5.150 35,715 35,715 2,763 38,478 FW FLEET MGT/118 14,717 1.635 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 1,263 1,263 98 1,544 21,502 FW DRAIN MGT/227 25,902 2.878 19,958 19,958 1,544 21,502 FW PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 FW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 FW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 FW ECRE. PLANNIN 987 0.127 763 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 12,600 34,418	MUN COURTS-ADMIN	8,874	0.986	6,838		6,838	529	7,367
HEC 9-1-1 (218)	BUILDING SVCS	27,332	3.037	21,060		21,060	1,629	22,689
MUN COURTS-JUSTI 2,098 0.233 1,617 1,617 1,617 125 1,742 POLICE 47,473 5.275 36,580 36,580 2,830 39,410 FIRE 64,107 7.123 49,997 49,397 3,822 53,219 PW & ENG. OTHER 46,351 5.150 35,715 35,715 2,763 38,478 PW FLEET MGT/118 14,717 1.635 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 98 1,361 PW DRAIN MGT/227 25,902 2.878 19,958 19,958 19,958 19,958 1,544 21,502 PW PUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. PLANNIN 987 0.127 763 763 60 823 SOLID WASTE MGMT 20,721 2,302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2,389 16,567 13,660 34,113	PW ECRE. ADMIN	1,347	0.149	1,038		1,038	80	1,118
POLICE 47, 473 5.275 36,580 36,580 2,830 39,410 FIRE 64,107 7.123 49,397 49,397 3,822 53,219 PW & ENG. OTHER 46,351 5.150 35,715 35,715 2,763 38,478 PW FLEET MGT/118 14,717 1.635 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 1,263 98 1,361 PW DRAIN MGT/227 25,902 2.878 19,958 19,958 1,544 21,502 PW PUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DESIGN 7,533 0.837 5,804 58,04 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. REAL ES 1,212 0.134 934 934 PW ECRE. PLANNIN 987 0.127 763 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 1,262 2,450 34,113	HEC 9-1-1 (218)	1,549	0.172	1,194		1,194	92	1,286
FIRE 64,107 7.123 49,397 49,397 3,822 53,219 PW & ENG. OTHER 46,351 5.150 35,715 35,715 2,763 38,478 PW FLEET MGT/118 14,717 1.635 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 1,263 98 1,361 PW DRAIN MGT/227 25,902 2.878 19,958 19,958 1,544 21,502 PW PUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 934 472 1,006 PW ECRE. PLANNIN 987 0.127 763 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	MUN COURTS-JUSTI	2,098	0.233	1,617		1,617	125	1,742
PW & ENG. OTHER 46,351 5.150 35,715 35,715 2,763 38,478 PW FLEET MGT/118 14,717 1.635 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 1,263 98 1,361 PW DRAIN MGT/227 25,902 2.878 19,958 19,958 1,544 21,502 PW PUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. PLANNIN 987 0.127 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	POLICE	47,473	5.275	36,580		36,580	2,830	39,410
PW FLEET MGT/118 14,717 1.635 11,340 11,340 877 12,217 HOUSTON TRANSTAR 1,639 0.182 1,263 1,263 98 1,361 PW DRAIN MGT/227 25,902 2.878 19,958 19,958 1,544 21,502 PW PUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. PLANNIN 987 0.127 763 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	FIRE	64,107	7.123	49,397		49,397	3,822	53,219
HOUSTON TRANSTAR 1,639 0.182 1,263 1,263 98 1,361 PW DRAIN MGT/227 25,902 2.878 19,958 19,958 1,544 21,502 PW PUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 72 1,006 PW ECRE. PLANNIN 987 0.127 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	PW & ENG. OTHER	46,351	5.150	35,715		35,715	2,763	38,478
PW DRAIN MGT/227 25,902 2.878 19,958 19,958 1,544 21,502 PW DUB UTIL./701 116,947 12.995 90,112 90,112 6,972 97,084 PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. PLANNIN 987 0.127 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 1,282 17,849	PW FLEET MGT/118	14,717	1.635	11,340		11,340	877	12,217
PW DRAIN NGT/227 23,902 21,505 21,506 21,506 21,506 21,506 21,507 21,506 21,507 21,	HOUSTON TRANSTAR	1,639	0.182	1,263		1,263	98	1,361
PW ECRE. DESIGN 7,533 0.837 5,804 5,804 449 6,253 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. PLANNIN 987 0.127 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	PW DRAIN MGT/227	25,902	2.878	19,958		19,958	1,544	21,502
PW ECRE. DESIGN 7,533 0.087 5,661 PW ECRE. REAL ES 1,212 0.134 934 934 72 1,006 PW ECRE. PLANNIN 987 0.127 763 763 60 823 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	PW PUB UTIL./701	116,947	12.995	90,112		90,112	6,972	97,084
PW ECRE. REAL ES 1,212 0.127 763 763 60 823 PW ECRE. PLANNIN 987 0.127 763 15,966 1,235 17,201 SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	PW ECRE. DESIGN	7,533	0.837	5,804		5,804	449	6,253
PW ECRE. PLANNIN SOLID WASTE MGMT 20,721 2.302 15,966 15,966 1,235 17,201 AVIATION 38,525 4.280 29,685 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	PW ECRE. REAL ES	1,212	0.134	934		934	72	1,006
AVIATION 38,525 4.280 29,685 29,685 2,297 31,982 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	PW ECRE. PLANNIN	987	0.127	763		763	60	823
AVIATION 38,525 4.260 25,665 5,902 457 6,359 HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	SOLID WASTE MGMT	20,721	2.302	15,966		15,966	1,235	17,201
HOUSING/COM. DEV 7,660 0.851 5,902 5,902 457 6,359 LIBRARY 21,501 2.389 16,567 16,567 1,282 17,849	AVIATION	38,525	4.280	29,685		29,685	2,297	31,982
LIBRARY 21,501 2.365 10,507 21,662 2,450 34,113		7,660	0.851	5,902		5,902	457	6,359
PARKS & RECREAT 41,092 4.566 31,663 31,663 2,450 34,113	LIBRARY	21,501	2.389	16,567		16,567	1,282	
	PARKS & RECREAT	41,092	4.566	31,663		31,663	2,450	34,113

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DMG/NGCS II City of Houston, Texas
05/10/2004 FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

Detail page 30

Schedule 3.008

FISCAL 2003

(continued)

ACCTG & AUDIT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	46,685	5.187	\$35,972		\$35,972	\$2,783	\$38,755
CONVENTION/ENTER	10,788	1.198	8,313		8,313	643	8,956
INSURANCE MGMT	779	0.086	600		600	46	646
CABLE TV (208)	957	0.106	737		737	57	794
PLANNING & DEV	6,060	0.673	4,669		4,669	361	5,030
P/D.SIGN ADM 210	1,058	0.117	815		815	63	878
P/D.BLDG INS 214	5,617	0.624	4,328		4,328	335	4,663
HEALTH BENEF-888	85,049	9.450	65,533		65,533	5,070	70,603
HR, WORKERS' COM	24,395	2.710	18,797		18,797	1,454	20,251
LEGAL, PROPERTY	3,521	0.391	2,713		2,713	210	2,923
LEGAL, WORKERS'C	76	0.008	59		59	5	64
LONG-TERM DISABI	309	0.034	238		238	18	256
Subtotal	899,937	100.000	693,433		693,433	49,235	742,668
Total	899,937	100.000	\$693,433		\$693,433	\$49,235	\$742,668

(A) Alloc basis: Total # of Revenue & Expenditure Transactions by Dept.

Source: Controller's Office, Transaction Count Report

City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of COMPUT INFO/CON

Detail page 31
Schedule 3.009
FISCAL 2003

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
GEN CITYWIDE SVC	74,045	8.227	\$(19)		\$(19)		\$(19)
F&A ADMIN	2,774	0.308					
F&A ADMIN SVCS	5,803	0.644	(1)		(1)		(1)
F&A PURCHASING S	3,256	0.361					
INFORMATION TECH	25,631	2.848	(6)		(6)		(6)
F&A TAX & REVENE	2,965	0.329					
F&A FINANCIAL SE	2,487	0.276					
AFFIRMATIVE ACT	914	0.101					
MAYOR-EXECUTIVE	3,140	0.348					
HUMAN RESOURCES	8,802	0.978	(1)		(1)		(1)
CONTROLLER	76,920	8.547	(20)		(20)		(20)
LEGAL	5,718	0.635	(1)		(1)		(1)
CITY SECRETARY	452	0.050					
CITY COUNCIL	4,169	0.463					
MUN COURTS-ADMIN	8,874	0.986	(1)		(1)		(1)
BUILDING SVCS	27,332	3.037	(6)		(6)		(6)
PW ECRE. ADMIN	1,347	0.149					
HEC 9-1-1 (218)	1,549	0.172					
MUN COURTS-JUSTI	2,098	0.233					
POLICE	47,473	5.275	(12)		(12)		(12)
FIRE	64,107	7.123	(17)		(17)		(17)
PW & ENG. OTHER	46,351	5.150	(12)		(12)		(12)
PW FLEET MGT/118	14,717	1.635	(3)		(3)		(3)
HOUSTON TRANSTAR	1,639	0.182					
PW DRAIN MGT/227	25,902	2.878	(6)		(6)		(6)
PW PUB UTIL./701	116,947	12.995	(31)		(31)	(15)	(46)
PW ECRE. DESIGN	7,533	0.855	(35)		(35)		(35)
PW ECRE. REAL ES	1,212	0.134					
PW ECRE. PLANNIN	987	0.109					
SOLID WASTE MGMT	20,721	2.302	(5)		(5)		(5)
AVIATION	38,525	4.280	(10)		(10)		(10)
HOUSING/COM. DEV	7,660	0.851	(1)		(1)		(1)
LIBRARY	21,501	2.389	(5)		(5)		(5)
PARKS & RECREAT	41,092	4.566	(10)		(10)		(10)

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City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of COMPUT INFO/CON

Detail page 32 Schedule 3.009 FISCAL 2003 (continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	46,685	5.187	\$(12)		\$(12)		\$(12)
CONVENTION/ENTER	10,788	1.198	(2)		(2)		(2)
INSURANCE MGMT	779	0.086					
CABLE TV (208)	957	0.106					
PLANNING & DEV	6,060	0.673	(1)		(1)		(1)
P/D.SIGN ADM 210	1,058	0.117					
P/D.BLDG INS 214	5,617	0.624	(1)		(1)		(1)
HEALTH BENEF-888	85,049	9.450	(22)		(22)	(1)	(23)
HR, WORKERS' COM	24,395	2.710	(6)		(6)		(6)
LEGAL, PROPERTY	3,521	0.391					
LEGAL, WORKERS'C	76	0.008					
LONG-TERM DISABI	309	0.034					
Subtotal	899,937	100.000	(246)		(246)	(16)	(262)
Total	899,937	100.000	\$(246)		\$(246)	\$(16)	\$(262) =======
					*=========		

(A) Alloc basis: Total # of Revenue & Expenditure Transactions by Dept.

Source: Controller's Office, Transaction Count Report

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

MGT CONSULT SVC

Detail page 33
Schedule 3.010
FISCAL 2003

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
Oser Department	OIII CD (II)						
GEN CITYWIDE SVC	74,045	8.227	\$110,248		\$110,248		\$110,248
F&A ADMIN	2,774	0.308	4,130		4,130	320	4,450
F&A ADMIN SVCS	5,803	0.644	8,640		8,640	668	9,308
F&A PURCHASING S	3,256	0.361	4,848		4,848	375	5,223
INFORMATION TECH	25,631	2.848	38,163		38,163	2,953	41,116
F&A TAX & REVENE	2,965	0.329	4,415		4,415	342	4,757
F&A FINANCIAL SE	2,487	0.276	3,703		3,703	286	3,989
AFFIRMATIVE ACT	914	0.101	1,361		1,361	105	1,466
MAYOR-EXECUTIVE	3,140	0.348	4,675		4,675	362	5,037
HUMAN RESOURCES	8,802	0.978	13,106		13,106	1,014	14,120
CONTROLLER	76,920	8.547	114,529		114,529	8,861	123,390
LEGAL	5,718	0.635	8,514		8,514	659	9,173
CITY SECRETARY	452	0.050	673		673	52	725
CITY COUNCIL	4,169	0.463	6,207		6,207	480	6,687
MUN COURTS-ADMIN	8,874	0.986	13,213		13,213	1,022	14,235
BUILDING SVCS	27,332	3.037	40,696		40,696	3,148	43,844
PW ECRE. ADMIN	1,347	0.149	2,006		2,006	155	2,161
HEC 9-1-1 (218)	1,549	0.172	2,306		2,306	178	2,484
MUN COURTS-JUSTI	2,098	0.233	3,124		3,124	242	3,366
POLICE	47,473	5.275	70,684		70,684	5,469	76,153
FIRE	64,107	7.123	95,451		95,451	7,385	102,836
PW & ENG. OTHER	46,351	5.150	69,014		69,014	5,339	74,353
PW FLEET MGT/118	14,717	1.635	21,913		21,913	1,695	23,608
HOUSTON TRANSTAR	1,639	0.182	2,440		2,440	189	2,629
PW DRAIN MGT/227	25,902	2.878	38,566		38,566	2,984	41,550
PW PUB UTIL./701	116,947	12.995	174,126		174,126	13,472	187,598
PW ECRE. DESIGN	7,533	0.837	11,216		11,216	868	12,084
PW ECRE. REAL ES	1,212	0.134	1,805		1,805	140	1,945
PW ECRE. PLANNIN	987	0.127	1,468		1,468	111	1,579
	20,721	2.302	30,852		30,852	2,387	33,239
SOLID WASTE MGMT	38,525	4.280	57,361		57,361	4,438	61,799
AVIATION	7,660	0.851	11,405		11,405	882	12,287
HOUSING/COM. DEV	21,501	2.389	32,014		32,014	2,477	34,491
LIBRARY	41,092	4.566	61,183		61,183	4,734	65,917
PARKS & RECREAT	31,002						

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

MGT CONSULT SVC

Detail page 34
Schedule 3.010
FISCAL 2003
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS CONVENTION/ENTER INSURANCE MGMT CABLE TV (208) PLANNING & DEV P/D.SIGN ADM 210 P/D.BLDG INS 214 HEALTH BENEF-888 HR, WORKERS' COM LEGAL, PROPERTY LEGAL, WORKERS'C	46,685 10,788 779 957 6,060 1,058 5,617 85,049 24,395 3,521 76	5.187 1.198 0.086 0.106 0.673 0.117 0.624 9.450 2.710 0.391 0.008	\$69,511 16,063 1,160 1,425 9,023 1,575 8,363 126,632 36,323 5,243		\$69,511 16,063 1,160 1,425 9,023 1,575 8,363 126,632 36,323 5,243 113	\$5,378 1,243 90 110 698 122 647 9,797 2,810 406 9	\$74,889 17,306 1,250 1,535 9,721 1,697 9,010 136,429 39,133 5,649 122 496
LONG-TERM DISABI Subtotal Total	309 899,937 899,937 ========	100.000	\$1,339,946 \$1,339,946 ========		\$1,339,946 \$1,339,946	\$95,138 \$95,138	\$1,435,084 \$1,435,084

(A) Alloc basis: Total # of Revenue & Expenditure Transactions by Dept.

Source: Controller's Office, Transaction Count Report

City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of

Detail page 35
Schedule 3.011
FISCAL 2003

INTEREST BORROW

	Allocation	Allocated	Gross	Direct	First	Second	Total
User Department	Units (A)	Percent	Allocated	Billed	Allocation	Allocation	Allocated
F&A ADMIN	2,841	0.248	\$7,984		\$7,984	\$567	\$8,551
F&A ADMIN SVCS	5,946	0.519	16,710		16,710	1,186	17,896
F&A PURCHASING S	3,095	0.270	8,698		8,698	618	9,316
INFORMATION TECH	11,059	0.966	31,079		31,079	2,207	33,286
F&A TAX & REVENE	3,038	0.265	8,538		8,538	606	9,144
F&A FINANCIAL SE	2,548	0.222	7,161		7,161	508	7,669
AFFIRMATIVE ACT	1,808	0.157	5,081		5,081	361	5,442
MAYOR-EXECUTIVE	1,858	0.162	5,221		5,221	371	5,592
HUMAN RESOURCES	2,582	0.225	7,256		7,256	515	7,771
CONTROLLER	5,835	0.509	16,398		16,398	1,164	17,562
LEGAL	10,711	0.935	30,101		30,101	2,137	32,238
CITY SECRETARY	685	0.059	1,925		1,925	137	2,062
CITY COUNCIL	3,961	0.346	11,131		11,131	790	11,921
MUN COURTS-ADMIN	15,776	1.378	44,334		44,334	3,148	47,482
BUILDING SVCS	28,265	2.469	79,432		79,432	5,640	85,072
PW ECRE. ADMIN	2,011	0.175	5,651		5,651	401	6,052
MUN COURTS-JUSTI	3,925	0.342	11,030		11,030	783	11,813
POLICE	449,625	39.289	1,263,558		1,263,558	89,714	1,353,272
FIRE	279,618	24.433	785,796		785,796	55,793	841,589
PW & ENG. OTHER	69,160	6.043	194,357		194,357	13,800	208,157
PW FLEET MGT/118	9,688	0.846	27,226		27,226	1,933	29,159
PW ECRE. DESIGN	11,240	0.982	31,587		31,587	2,243	33,830
PW ECRE. REAL ES	1,808	0.157	5,081		5,081	361	5,442
PW ECRE. PLANNIN	1,473	0.144	4,139		4,139	292	4,431
SOLID WASTE MGMT	61,535	5.377	172,929		172,929	12,278	185,207
LIBRARY	33,486	2.926	94,104		94,104	6,682	100,786
PARKS & RECREAT	54,200	4.736	152,315		152,315	10,815	163,130
HEALTH/HUMAN SVS	51,413	4.492	144,483		144,483	10,259	154,742
PLANNING & DEV	15,209	1.328	42,741		42,741	3,035	45,776
Subtotal	1,144,399	100.000	3,216,046		3,216,046	228,344	3,444,390
Total	1,144,399	100.000	\$3,216,046		\$3,216,046	\$228,344	\$3,444,390

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

INTEREST BORROW

Detail page 36
Schedule 3.011
FISCAL 2003
(continued)

Total First Second Direct Allocated Gross Allocation Billed Allocation Allocation Allocated Allocated Units (A) Percent User Department -----_____ ========== ========= =========== ========== ==========

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2003 CAFR

City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of CLAIMS/JUDGMENT

Detail page 37 Schedule 3.012 FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUN COURTS-ADMIN	19,482	1.238	\$57,390		\$57,390	\$4,075	\$61,465
BUILDING SVCS	1,819	0.115	5,358		5,358	380	5,738
PW ECRE. ADMIN	4,917	0.312	14,484		14,484	1,028	15,512
POLICE	893,469	56.795	2,631,980		2,631,980	186,874	2,818,854
FIRE	146,423	9.307	431,333		431,333	30,625	461,958
PW & ENG. OTHER	268,304	17.055	790,370		790,370	56,117	846,487
PW DRAIN MGT/227	5,756	0.365	16,956		16,956	1,204	18,160
PW ECRE. DESIGN	27,484	1.747	80,962		80,962	5,748	86,710
PW ECRE. REAL ES	4,421	0.281	13,023		13,023	925	13,948
PW ECRE. PLANNIN	3,602	0.236	10,613		10,613	756	11,369
SOLID WASTE MGMT	97,285	6.184	286,582		286,582	20,348	306,930
PARKS & RECREAT	38,146	2.424	112,370		112,370	7,978	120,348
HEALTH/HUMAN SVS	39,149	2.488	115,325		115,325	8,188	123,513
PLANNING & DEV	19,380	1.231	57,090		57,090	4,053	61,143
P/D.BLDG INS 214	3,500	0.222	10,310		10,310	732	11,042
Subtotal	1,573,137	100.000	4,634,146		4,634,146	329,031	4,963,177

Total	1,573,137	100.000	\$4,634,146	=========	\$4,634,146 ======	\$329,031 ======	\$4,963,177

(A) Alloc basis: \$ Amount of Claims and Judgments

Source: Legal Department

City of Houston, Texas FY 2005 Full Cost Alloc. Plan GENERAL CITYWIDE SERVICES Detail allocation of ELECTIONS

Detail page 38
Schedule 3.013
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	1	6.250	\$2,127		\$2,127	\$151	\$2,278
CONTROLLER	1	6.250	2,127		2,127	151	2,278
CITY COUNCIL	14	87.500	29,781		29,781	2,115	31,896
Subtotal	16	100.000	34,035		34,035	2,417	36,452
Total	16	100.000	\$34,035		\$34,035	\$2,417	\$36,452

(A) Alloc basis: Number of Elected City Officials

Source: City Charter

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Detail allocation of

LEGAL SVCS CONT

Detail page 39
Schedule 3.014
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	3,265	1.574	\$17,353		\$17,353	\$1,232	\$18,585
F&A ADMIN SVCS	6,830	3.292	36,301		36,301	2,577	38,878
F&A PURCHASING S	3,557	1.714	18,905		18,905	1,342	20,247
F&A TAX & REVENE	3,491	1.683	18,554		18,554	1,317	19,871
F&A FINANCIAL SE	2,928	1.411	15,562		15,562	1,105	16,667
MAYOR-EXECUTIVE	56,151	27.071	298,436		298,436	21,189	319,625
HUMAN RESOURCES	5,000	2.416	26,575		26,575	1,887	28,462
MUN COURTS-ADMIN	3,333	1.606	17,714		17,714	1,258	18,972
POLICE	52,487	25.304	278,962		278,962	19,806	298,768
FIRE	61,673	29.733	327,784		327,784	23,272	351,056
HEALTH/HUMAN SVS	8,705	4.196	46,266		46,266	3,285	49,551
Subtotal	207,420	100.000	1,102,412		1,102,412	78,270	1,180,682
Total	207,420	100.000	\$1,102,412		\$1,102,412	\$78,270	\$1,180,682
			=======================================				

(A) Alloc basis: Service Contracts Expenditures

Source: Legal Department

DMG/NGCS II City of Houston, Texas Detail page 40 05/10/2004 FY 2005 Full Cost Alloc. Plan Schedule 3.015 GENERAL CITYWIDE SERVICES FISCAL 2003

Departmental Cost
Allocation Summary

	Total I	NSUR.CIV.RETI IN	ISUR.CLASS.RE	INSUR.	MEMBERSHIPS	ACCTG &	COMPUT	MGT CONSULT	INTEREST C	LAIMS/JUDGMEN
				FEES		AUDIT	INFO/CON	svc	BORROW	
GEN CITYWIDE SVC	\$167,283					\$57,054	\$(19)	\$110,248		
F&A ADMIN	76,249	37,110		3,868	1,383	2,302		4,450	8,551	
F&A ADMIN SVCS	243,797	158,880		8,097	5,922	4,817	(1)	9,308	17,896	
F&A PURCHASING S	112,676	68,423		4,214	2,550	2,703		5,223	9,316	
INFORMATION TECH	297,186	179,755		15,058	6,699	21,278	(6)	41,116	33,286	
F&A TAX & REVENE	87,284	45,228		4,136	1,686	2,462		4,757	9,144	
F&A FINANCIAL SE	78,367	42,909		3,470	1,599	2,064		3,989	7,669	
AFFIRMATIVE ACT	42,607	31,312		2,462	1,167	758		1,466	5,442	
MAYOR-EXECUTIVE	431,496	90,457		2,530	3,371	2,606		5,037	5,592	
HUMAN RESOURCES	121,321	57,985		3,516	2,161	7,307	(1)	14,120	7,771	
CONTROLLER	310,043	91,617		7,946	3,414	63,856	(20)	123,390	17,562	
LEGAL	285,690	216,865		14,585	8,083	4,747	(1)	9,173	32,238	
CITY SECRETARY	20,936	16,236		933	605	375		725	2,062	
CITY COUNCIL	155,593	92,777		5,394	3,457	3,461		6,687	11,921	
MUN COURTS-ADMIN	619,694	432,570		21,482	16,122	7,367	(1)	14,235	47,482	61,465
HEALTH ADMIN	141,945	136,845			5,100					
PLANNING ADMIN	56,538	54,506			2,032					
BUILDING SVCS	529,036	321,238		38,488	11,973	22,689	(6)	43,844	85,072	5,738
PW ECRE. ADMIN	44,423	16,236		2,739	605	1,118		2,161	6,052	15,512
HOUSING ADMIN	67,363	64,943			2,420					
HEC 9-1-1 (218)	373,069	356,030			13,269	1,286		2,484		
MUN COURTS-JUSTI	120,905	95,096		5,344	3,544	1,742		3,366	11,813	
POLICE	14,927,126	1,692,010	7,737,773	612,239	298,659	39,410	(12)	76,153	1,353,272	2,818,854
FIRE	8,068,749	770,045	4,928,554	380,746	178,763	53,219	(17)	102,836	841,589	461,958
PW & ENG. OTHER	1,956,928	670,310		94,173	24,982	38,478	(12)	74,353	208,157	846,487
PW FLEET MGT/118	78,173			13,192		12,217	(3)	23,608	29,159	
HOUSTON TRANSTAR	3,990					1,361		2,629		
PW DRAIN MGT/227	81,206					21,502	(6)	41,550		18,160
PW PUB UTIL./701	284,636					97,084	(46)	187,598		
PW ECRE. DESIGN	442,850	278,330		15,305	10,373	6,253	(35)	12,084	33,830	86,710
PW ECRE. REAL ES	59,688	33,632		2,462	1,253	1,006		1,945	5,442	13,948
PW ECRE. PLANNIN	44,264	23,194		2,003	865	823		1,579	4,431	11,369
SOLID WASTE MGMT	1,245,869	597,248		83,790	22,259	17,201	(5)	33,239	185,207	306,930
AVIATION	93,771	, -				31,982	(10)	61,799		
		57,985			2,161	6,359	(1)	12,287		
AVIATION HOUSING/COM. DEV	78,791	57,985			2,161			12,287		

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LEGAL ELECTIONS SVCS CONT GEN CITYWIDE SVC 18,585 F&A ADMIN 38,878 F&A ADMIN SVCS 20,247 F&A PURCHASING S INFORMATION TECH 19,871 F&A TAX & REVENE 16,667 F&A FINANCIAL SE AFFIRMATIVE ACT 2,278 319,625 MAYOR-EXECUTIVE 28,462 HUMAN RESOURCES CONTROLLER 2,278 LEGAL CITY SECRETARY 31,896 CITY COUNCIL 18,972 MUN COURTS-ADMIN HEALTH ADMIN PLANNING ADMIN BUILDING SVCS PW ECRE. ADMIN HOUSING ADMIN HEC 9-1-1 (218) MUN COURTS-JUSTI 298,768 POLICE 351,056 FIRE PW & ENG. OTHER PW FLEET MGT/118 HOUSTON TRANSTAR PW DRAIN MGT/227 PW PUB UTIL./701 PW ECRE. DESIGN PW ECRE. REAL ES PW ECRE. PLANNIN SOLID WASTE MGMT AVIATION

HOUSING/COM. DEV

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Departmental Cost

Allocation Summary

Detail page 41
Schedule 3.015
FISCAL 2003
(continued)

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Departmental Cost

Allocation Summary

Detail page 42 Schedule 3.015 FISCAL 2003 (continued)

	Total	INSUR.CIV.RETI I	NSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG &	COMPUT INFO/CON	MGT CONSULT	INTEREST BORROW	CLAIMS/JUDGMEN
LIBRARY	\$891,603	\$667,990		\$45,597	\$24,895	\$17,849	\$(5)	\$34,491	\$100,786	
PARKS & RECREAT	1,696,315	1,194,496		73,803	44,518	34,113	(10)	65,917	163,130	120,348
HEALTH/HUMAN SVS	1,994,653	1,429,916		70,007	53,292	38,755	(12)	74,889	154,742	123,513
CONVENTION/ENTER	26,260	, ,				8,956	(2)	17,306		
INSURANCE MGMT	1,896					646		1,250		
CABLE TV (208)	2,329					794		1,535		
PLANNING & DEV	414,240	262,093		20,710	9,768	5,030	(1)	9,721	45,776	61,143
P/D.SIGN ADM 210	2,575					878		1,697		
P/D.BLDG INS 214	24,714					4,663	(1)	9,010		11,042
HEALTH BENEF-888	207,009					70,603	(23)	136,429		
HR, WORKERS' COM	59,378					20,251	(6)	39,133		
LEGAL, PROPERTY	8,572					2,923		5,649		
LEGAL, WORKERS'C	186					64		122		
LONG-TERM DISABI	752					256		496		
DONG-IRW DIDERT										
Direct Billed										
Total	\$37,080,024	\$10,284,267	\$12,666,327	\$1,558,289	\$768,950	\$742,668	\$(262)	\$1,435,084	\$3,444,390	\$4,963,177
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DMG/NGCS II

05/10/2004

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

GENERAL CITYWIDE SERVICES

Departmental Cost

Allocation Summary

Detail page 43 Schedule 3.015 FISCAL 2003 (continued)

ELECTIONS LEGAL

SVCS CONT

LIBRARY

PARKS & RECREAT

49,551

HEALTH/HUMAN SVS
CONVENTION/ENTER

INSURANCE MGMT

CABLE TV (208)

PLANNING & DEV

P/D.SIGN ADM 210

P/D.BLDG INS 214

HEALTH BENEF-888

HR, WORKERS' COM

LEGAL, PROPERTY

LEGAL, WORKERS'C

LONG-TERM DISABI

Direct Billed

Total \$36

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FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Director's Office of the Finance and Administration Department (F&A) implements and monitors policies, procedures, and other controls regarding financial, administrative, and regulatory and fiduciary affairs of the City of Houston. The costs are allocated as follows:

- * Department Administration The number of employees assigned to each division is the basis for cost allocation.
 - * Economic Development The costs are allocated to the Mayor's Office Executive.

DMG/NGCS II City of Houston, Texas Detail page 45
05/10/2004 FY 2005 Full Cost Alloc. Plan Schedule 4.002
F&A ADMINISTRATION FISCAL 2003

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$2,841,364			\$2,841,364
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	405,944		405,944	
GENERAL CITYWIDE SERVICES	71,157	5,092	76,249	
F&A ADMINISTRATIVE SERVICES		64,180	64,180	
F&A PURCHASING SERVICES		125,335	125,335	
INFORMATION TECHNOLOGY		146,308	146,308	
F&A TAX AND REVENUE		8,548	8,548	
F&A FINANCIAL SERVICES		9,354	9,354	
AFFIRMATIVE ACTION		3,981	3,981	
MAYOR'S OFFICE - EXECUTIVE		6,399	6,399	
HUMAN RESOURCES		22,090	22,090	
CONTROLLER'S OFFICE		14,725	14,725	
LEGAL DEPT.		123,998	123,998	
CITY SECRETARY'S OFFICE		1,109	1,109	
CITY COUNCIL		5,736	5,736	
BUILDING SERVICES		9,386	9,386	
CONVENTION/ENTERTAIN. RENTAL		874	874	
Total allocated additions:	477,101	547,115	1,024,216	1,024,216
Total to be allocated:	\$3,318,465	\$547,115		\$3,865,580
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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

F&A ADMINISTRATION

Schedule of costs to be

allocated by function

Detail page 46 Schedule 4.003 FISCAL 2003

	Total	General & admn	DEPT.	ECONOMIC DEVEL
Wages & benefits				
SALARIES & WAGES	\$2,082,677		\$1,931,782	\$150,895
FRINGE BENEFITS	502,857		465,653	37,204
Other expense and co				
SUPPLIES	52,842		52,842	
OTHER CHARGES	202,988		202,763	225
CAPITAL OUTLAY				
Departmental				
Expenditures	2,841,364		2,653,040	188,324
Functional cost	2,841,364		2,653,040	188,324
Additions: 1st				
Others	477,101	477,101		
Reallocate admin		(477,101)	445,479	31,622
Allocable costs	3,318,465		3,098,519	219,946
1st Allocation	3,318,465		3,098,519	219,946
Additions: 2nd				
Others	547,115	547,115		
Reallocate admin		(547,115)		
Allocable costs	547,115		510,853	36,262
2nd Allocation	547,115		510,853	36,262

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City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

F&A ADMINISTRATION

Schedule of costs to be

allocated by function

Detail page 47 Schedule 4.003 FISCAL 2003 (continued)

Total General & admn DEPT. ECONOMIC
ADMIN DEVEL

Total allocated \$3,865,580 \$3,609,372 \$256,208

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

F&A ADMINISTRATION

Detail allocation of

DEPT. ADMIN

Detail page 48
Schedule 4.004
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN SVCS F&A PURCHASING S F&A TAX & REVENE F&A FINANCIAL SE INSURANCE MGMT	137 59 39 37 4	49.637 21.379 14.130 13.405 1.449	\$1,538,033 662,365 437,834 415,381 44,906		\$1,538,033 662,365 437,834 415,381 44,906	\$253,576 109,203 72,186 68,484 7,404	\$1,791,609 771,568 510,020 483,865 52,310
Subtotal	276	100.000	3,098,519		3,098,519	510,853	3,609,372
Total	276	100.000	\$3,098,519 ======		\$3,098,519 ======	\$510,853 ========	\$3,609,372 =======

(A) Alloc basis: Number of Employees

Source: Human Resources

DMG/NGCS II City of Houston, Texas Detail page 49
05/10/2004 FY 2005 Full Cost Alloc. Plan Schedule 4.005
F&A ADMINISTRATION FISCAL 2003

Detail allocation of ECONOMIC DEVEL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	100	100.000	\$219,946		\$219,946	\$36,262	\$256,208
Subtotal	100	100.000	219,946		219,946	36,262	256,208
Total	100	100.000	\$219,946		\$219,946	\$36,262	\$256,208

⁽A) Alloc basis: 100% to Mayor's Office - Executive

City of Houston, Texas

FY 2005 Full Cost Alloc. Plan

F&A ADMINISTRATION

Departmental Cost

Allocation Summary

Detail page 50 Schedule 4.006 FISCAL 2003

	Total	DEPT.	ECONOMIC				
		ADMIN	DEVEL				
F&A ADMIN SVCS	\$1,791,609	\$1,791,609					
F&A PURCHASING S	771,568	771,568					
F&A TAX & REVENE	510,020	510,020					
F&A FINANCIAL SE	483,865	483,865					
MAYOR-EXECUTIVE	256,208		256,208				
INSURANCE MGMT	52,310	52,310					
Direct Billed							
Total	\$3,865,580	\$3,609,372	\$256,208				
	=======================================	=======================================	=========				